Revenue (1952) Department.

M. SERIES.

G.O. No. 348

Dated 6 2 52.

[Despatch Abstract.]

Tax Madras general Sales Tax
Act, 1939 - dealers in licensed
commodities - Transactions at
sumers - permit system to do travelling
umers Amendments - N cation -
Publication & related.

GOVERNMENT OF MADRAS

ABSTRACT

TAX - Madras General Sales Tax Rules, 1939 - Dealers in licensed commodities - Transaction at places other than licensed places of business - Permit system to do travelling business - Amendments - Notification - Publication - Ordered.

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REVENUE DEPARTMENT

G.O.Press.No.348. Dated 6th February 1952.

READ:

Letter from the Ellore Jewellers and Bullion Merchants' Association, dated 30th December 1948.
Reference from the Board of Revenue, No.T.2659/48-4, dated 24th December 1948.
From the President, Kurnool Shroffs' Association, dated 14th March 1949.
Reference from the Board of Revenue, No.12659/48-8, dated 23rd June 1950.
Government Memorandum No.333-N/49-8, Revenue, dated 17th January 1951.
Letter from the Tamilnad Foodgrains Merchants' Association, Limited, Madurai dated 2nd February 1951.
Letter from the Sattur Original Match Company, dated 7th February 1951.
Letter from the Tiruchirappalli Shroff and Jewellers' Association, dated Nil.
From the Tirunelveli Jilla Jewellers' And Bullion Merchants' Association, dated 11th December 1950, 12th December 1950, 20th February 1951, 3rd March 1951 and 24th July 1951.
Letter from the Piecegoods and Cloth Merchants' Association, Tirunelveli, dated 6th February 1951.
Letter from the South Indian Swadeshi Match Manufacturers' Association, dated 2nd March 1951.
Reference from the Board of Revenue, No.T.2659/42-9, dated 2nd March 1951.
Reference from the Board of Revenue, No.A.2659/48, dated 28th April 1951.
Reference from the Board of Revenue, No.A.2659/48-17, dated 5th October 1951.

The appended notification will be published in the FORT ST.GEORGE GAZETTE:

'BY ORDER OF etc. '

H.J.STOOKS,
DEPUTY SECRETARY TO GOVERNMENT.

To the Board of Revenue, Commercial Taxes.
" " Deputy Commissioner of Commercial Taxes.
" All Commercial Tax Officers (with copies to Deputy Commercial Tax Officers and Assistant Commercial Tax Offices)
" the Legal Department.
" " Public Works (Information and Publicity) Department.
" " Secretary, Madras Sales Tax Appellate Tribunal
" " Superintendent, Government Press, for publication of the notifications.

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APPENDIX

NOTIFICATION

In exercise of the powers conferred by section 19 of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), His Excellency the Governor of Madras hereby makes the following amendment to the Madras General Sales Tax Rules 1939 (published with Revenue Department Notification No.819, dated the 12th September 1939, at pages 6-10 of the FORT ST.GEORGE GAZETTE Extraordinary, dated the 15th September 1939, as subsequently amended)-

2. The amendments hereby made shall be deemed to have come into force on the 1st April 1951.

AMENDMENTS

In the said rules --

(1) in rule 6, sub-rule (1-A) shall be omitted;

(2) after rule 6, the following rule shall be inserted, namely:

"6-A. (1) Any licensee under section 5 may apply for a permit authorizing himself or a person employed by him as a travelling salesman or representative to transfact business at places other than his licensed place of business.

EXPLANATION--A separate application shall be necessary for the licensee himself and for each of his travelling salesmen or representatives.

(2) Every application for a permit shall be submitted so as to reach the licensing authority not later than the 30th day of April of the year for which permit is applied for;

Provided that in the case of a business which is commenced in the course of a financial year, the application shall be submitted to such authority so as reach him not later than thirty days from the date of commencement of business.

Provided further that an application for a permit for the year 1951-52 shall be submitted within thirty days from the date of coming into force of the rule.

(3) Every such application shall specify the name and address of the licensee, the number and date of his licence, the goods for dealing in which the licence was issued, and the name and address, of the travelling salesman or representative for whom the permit is required.

(4) Every permit granted under this rule shall expire on the 31st day of March of the year in respect of which it is granted but may be renewed for periods not exceeding one year at a time on receipt of an application from the licensee in accordance with the provisions contained in this rule, provided that no permit shall be renewed with effect from a date prior to the renewal of the applicant's licence.

(5) Every application for renewal of a permit shall be submitted so as reach the licensing authority not later than the 30th April of the year for which the renewal is required.

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(6) If an application for the grant or renewal of a permit is received after the date prescribed therefor the permit shall not ordinarily be granted with effect from a date prior to the date of receipt of the application:

Provided that the Commercial Tax Officer of the district may, in any deserving case, direct the licensing, authority to issue the permit with retrospective effect on the applicant's paying as penalty a sum not exceeding the following limits as may be fixed by the Commercial Tax Officer, namely:-

(a) Rs.5 in a case where the permit is issued free of fee, that is, for cloth woven on handloom wholly with handspun yarn;

(b) Rs.45 in addition to the usual fee of Rs.5 in all other cases.

(7) The fee for the grant or renewal of a permit shall be Rs.5:

Provided that no fee shall be payable for the grant or renewal of a permit when the application is from a licensee in cloth woven on handlooms wholly with handspun yarn

(8) Every application for the grant or renewal of a permit shall be accompanied by a receipt from a Government treasury or a cheque in favour of the licensing authority for the amount of the fees.

(9) The licensing authority receiving the application may, after satisfying himself that the prescribed fee has been paid and that the application is otherwise in order, issue a permit in Form IX-A.

(10) The entire turnover of business carried on under the permit shall be included and accounted for by the licensee in his accounts and returns and shall be dealt with as if it were the turnover of business done by the licensee himself at the licensed place of business.

(11) Every permit-holder shall carry the permit on his person and shall produce it on demand by any officer of the Commercial Tax Department not lower in rank than an Assistant Commercial Tax Officer. He shall maintain and produce on demand by any such officer a true and correct account of all the transactions carried on under the permit and also a stock book showing the quantities of goods entrusted to him by the licensee, the quantities disposed of from day to day by sale or otherwise and the balance on hand at the end of each day.

(12) A permit issued under this rule shall be cancelled by the licensing authority on the requisition in writing of the licensee.

(13) A permit shall be cancelled by the licensing authority when the licence is cancelled. Such officer may also cancel any permit if the permit-holder has contravened any of the terms or conditions of the permit or any of the provisions of the Act of of these rules or any terms or conditions of the licence granted to the licensee.

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(14) This rule shall not, however, be applicable to the transactions of the licensee at his regular branches of business":

(3)Ø (1) in Form I, "Application for licence", item 2 shall be omitted, and items 3 to 6 shall be renumbered as items 2 to 5 respectively;

(ii) in Note (4) below the same form, for the word and figures "item 4" the word and figure "item 3" shall be substituted;

(iii) in Form III, in the beginning, the words "including the shandies at" occurring after the words "place of business" shall be omitted;

(iv) after Form IX the following Form shall be inserted, namely:----

"FORM IX-A.

PERMIT GRANTED TO LICENSEE OR HIS TRAVELLING SALESMAN OR REPRESENTATIVES

(SEE RULE 6-A)

I (name and designation of officer) hereby permit (name and address of licensee) or his travelling salesman/representative) (name and address of salesman/representative) to carry on sales and/or purchases of (name of the commodity) during the year ending with the 31st March 19 subject to the provisions of the Madras General Sales Tax Act, 1939 and the rules made thereunder and to the following conditions:-

1. This permit shall not be transferable.

2. This permit shall not apply to transactions in in commodities other than those for dealing in which a licence was issued.

3. The permit-holder shall be bound by the conditions specified in the licence No. , dated the , granted to the licensee mentioned above.

4. The permit-holder shall carry the permit on his person and shall produce it on demand by any officer of the Commercial Tax Department not lower in rank than an Assistant Commercial Tax Officer. He shall maintain and produce on demand by any such officer a true and correct account of all the transactions carried on under the permit and also a stock book showing the quantities of goods entrusted to him by the licensee, the quantities disposed of from day to day by sale or otherwise and the balance on hand at the end of each day.

5. The entire turnover of business carried on under the permit shall be included and accounted for by the licensee in his accounts and returns and shall be dealt with as if t were the turnover of business done by the licensee himself at the licensed place of business.

6. This permit is liable to be cancelled when the licence is cancelled or for breach of any of the provisions of the Madras General Sales Tax Act, 1939, or of the rules made thereunder or any of the terms or conditions of this permit or of the licence

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granted to the said licensee.

Place:
Date:

SIGNATURE OF THE LICENSING
AUTHORITY"

(TRUE COPY)

A. Thiagarajan 87 886

SUPERINTENDENT,
MADRAS RECORD OFFICE.

sps/24/8

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24/8.